STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH 100 NORTH SENATE AVENUE N1058(B) INDIANAPOLIS, IN 46204 PHONE (317) 232-3777 FAX (317) 232-8779

Assessment Progress Introduction

On-time property tax billing is a culmination of a year's worth of work of locally elected officials. The process can be separated into two stages: Assessment-to-Budget and Budget-to-Tax billing. Because these two stages are closely tied, delays in any of the steps in these two stages can have an affect on the timing of property tax bills.

The first step in on-time billing is timely completion of the assessment process, also known as trending, a function of the office of the county assessor. Once the county assessor has completed trending, a report called a "ratio study" is submitted to the state for review and approval. Once the ratio study is approved, the assessor submits the gross assessed values to the county auditor, who then applies deductions and exemptions to determine the final net assessed values of properties. This information is then used to determine tax rates, which translate in tax bills for property tax payers.

The following five reports contain information provided by the county to show their progress in completing the 2007-pay-2008 assessment process.

The first two separate reports are of the Real Property and Personal Property status in a particular county. They show detailed synopsis of progress made, problems or delays encountered, and goals set by the county assessor. Information provided in these reports has been taken from correspondence and conversations with county officials.

The third report is of the status for the county's seven "Data Submissions." While some datasets show a significant "Number of Days Late," there are many factors which cause delays in submission of data that are outside a county official's control. These factors include but are not limited to: prior administration's delays, computer program glitches/problems, delays in receiving required information from other locally elected officials, vendor delays and legislative changes.

The last two reports are charts showing the progress of the county as updated by the county assessor. These visual aids illustrate the timeline of the "year in the life of a county assessor" and show where the county assessor falls in their steps toward on-time tax billing. The summary version shows only the key steps required for completion before their values are submitted to the county auditor. The detailed version shows each of the specific steps and the very detailed processes involved in arriving at a county's final gross assessed values.

Because each report is very technical in nature, please feel free to visit our website at www.in.gov/dlgf/2339.htm for a glossary of terms used.

Cass County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Assessor Real Property Compliance Status: Pending

<u>County Official Responsible:</u> Judith L. Lewis <u>Date Took Office:</u> 1/1/1995

Level of Certification received by or before November 2007: Level II

Workplan Submitted: 12/17/2007

Workplan Detail Requested by DLGF:

Workplan Detail Submitted:

2007 Pay 2008 Ratio Study Received: 12/13/2007

Workbook Values: Received

Ratio Study Approved: 3/18/2008

Estimated Date for Completion:

completed

What Work for Dataset has been Accomplished?

2/7/08- 3 computers crashed & has delayed sales disclosure scanning.

Roll to Auditor?

7/1/2008

Date for Splits and Combinations Entered? completed

2007 Pay 2008 New Construction Entered? completed

Date for completed 2007 Sales Disclosures entered? 3/1/2008

Date for Neighborhood Analysis? completed

Date for Sales Analysis? completed

Date for Land Valuation? completed

Date for Improvement Valuation - Cost Approach: completed

Date for Improvement Valuation - Income Approach: completed

Date for Improvement Valuation - Sales Approach: completed

Current Vendor:

Vendor Contract Must Meet Statutory Deadlines?

Pay Vendor When Deadline Met or Monthly?

Warned Vendor for Failure to Meet Deadline?

Vendor Contract for 2008 Pay 2009?

2008 Pay 2009 Vendor:

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Cass County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Assessor Real Property Compliance Status: Pending

Township Actions that Delayed County Duties:

Twp Trustees cause many delays. Only 1 Trustee turned in her work on time, the smallest Twp without a computer to input the data

How are Township Actions Being Resolved?

Met with Commissioners 12/17/07 to discuss County taking over responsibilities

Other County Action/Documentation of Efforts:

asked for more \$ to try to retain employees, and Commissioners told her no, see email 11/29/07 for more detail

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Cass County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Personal Property

Compliance Status: Pending

County Official Responsible: Judith L. Lewis

Date Took Office: 1/1/1995

<u>Level of Certification received by or before November 2007:</u> Level II

Estimated Date for Completion:

2/15/2008

What Work for Dataset has been Accomplished?

2/7/08- parcel numbering being changed to match between Assessor & Auditor for Mobile Homes & few corrections being made. Will have vendor send data as soon as complete. 2/1/08- Mobile Homes are completed

Roll to Auditor?

2/1/08- rolled Mobile Homes to Auditor

Date for 2008 Mobile Home Valuation:

2/1/2008; delayed

Current Vendor: AS2, INC

Vendor Contract Must Meet Statutory Deadlines?

Pay Vendor When Deadline Met or Monthly?

Warned Vendor for Failure to Meet Deadline?

Vendor Contract for 2008 Pay 2009?

2008 Pay 2009 Vendor:

Township Actions that Delayed County Duties:

4 of 13 Twp Trustees don't do their work; asking County Council for \$ to hire a County employee to do the work, Council gave it but then rescinded

How are Township Actions Being Resolved?

Met with Commissioners 12/17/07 to discuss County taking over responsibilities

Other County Action/Documentation of Efforts:

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Cass County Data Status on Assessment Year 2007 Pay 2008 Data Submissions

ABSTRACT Office - Auditor	2007
Date Data Due	3/15 of the Pay Year
Date Loaded	
Number of Days Late	47
Compliance Status	
BUDGETORDER Office - Auditor	2007
Date Data Due	2/15 of the Pay Year
Date Loaded	
Number of Days Late	76
Compliance Status	
PARCEL	
Office - Assessor	2007
Date Data Due	10/1 of the Assessment Year
Date Loaded	3/29/2008
Number of Days Late	180
Compliance Status	Pending
PERSPROP Office - Assessor	2007
Date Data Due	10/1 of the Assessment Year
Date Loaded	11/21/2007
Number of Days Late	52
Compliance Status	Pending
RATIOSTUDY	
Office - Assessor	2007
Date Data Due	6/1 of the Assessment Year
Date Loaded	12/13/2007
Number of Days Late	195
Compliance Status	Approved

Note: Number of Days Late refers to the most recent submission with Compliance Status noted. Note to County Official: If you disagree with these dates, please submit a written explanation with supporting documentation to data@dlgf.in.gov.

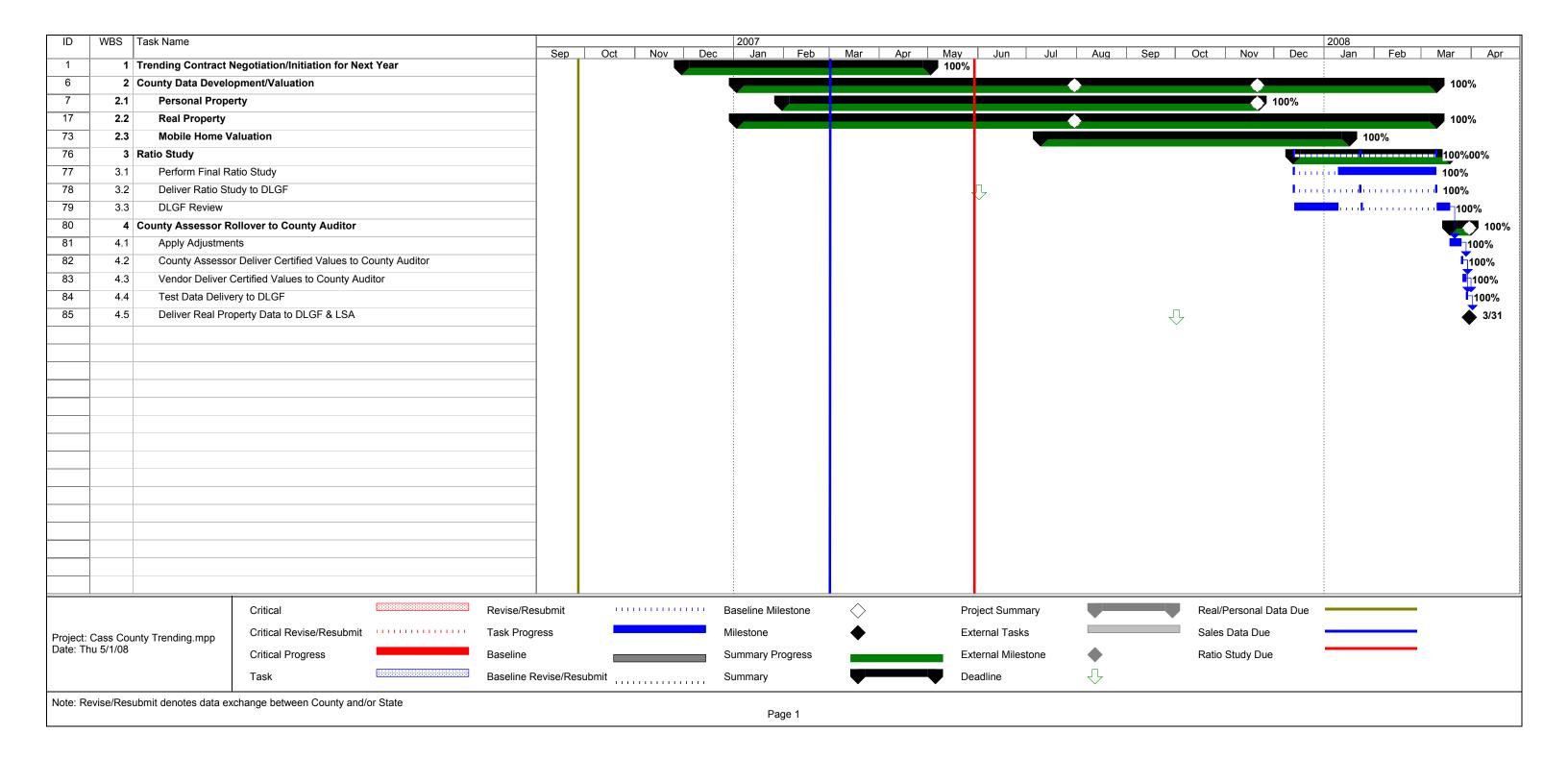
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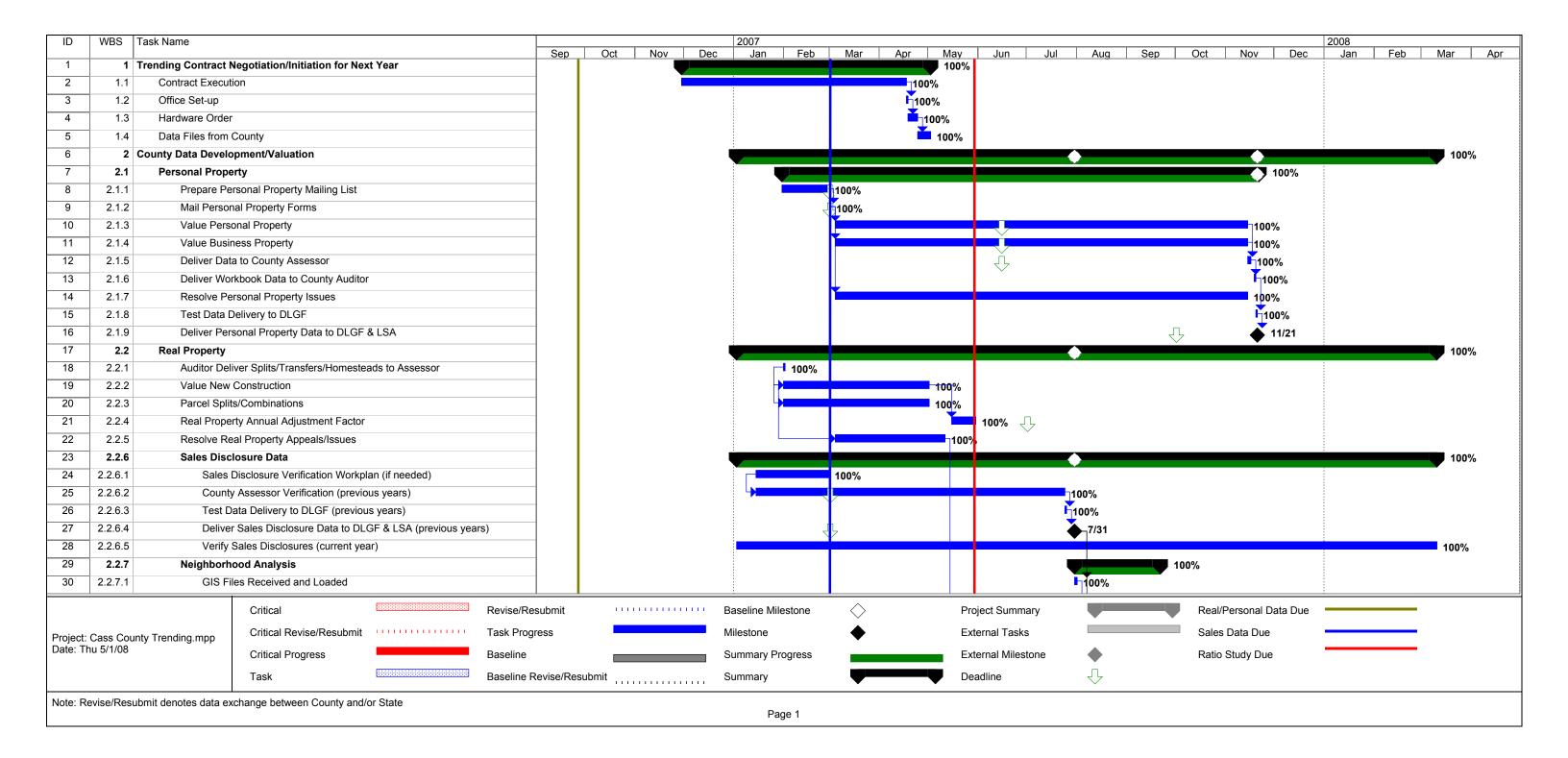
Cass County Data Status on Assessment Year 2007 Pay 2008 Data Submissions

SALEDISC Office - Assessor	2007	
Date Data Due	3/1 of the Pay Year	
Date Loaded	3/10/2008	
Number of Days Late	9	
Compliance Status	r-nr	
TAXDATA Office - Auditor	2007	
Date Data Due	3/1 of the Pay Year	
Date Loaded		
Number of Days Late	61	
Compliance Status	No data	

Note: Number of Days Late refers to the most recent submission with Compliance Status noted. Note to County Official: If you disagree with these dates, please submit a written explanation with supporting documentation to data@dlgf.in.gov.

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ID WBS Task Name		Con	0.4	Na. I	2007		Man	A	Mari	lum	I.i. A.i.e.	Com	0-4	Nev		2008	Cab	Man	
31 2.2.7.2 Data G	Gathering	Sep	Oct	Nov I	Dec Jan	Feb	Mar	Apr	May	Jun	Jul Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr
32 2.2.7.3 Review	v Definitions										100								
33 2.2.7.4 Initial N	Market Areas											100%							
34 2.2.7.5 Market	t Area Summary											100%							
35 2.2.7.6 Define	Neighborhood Categories											100%							
36 2.2.7.7 Create	Neighborhood Summary											100%							
37 2.2.7.8 Sales	Analysis											100%							
38 !.2.7.8.1 Sa	ales Files Received from County										100%								
39 !.2.7.8.2 Pi	roduce Sales Validation Guidelines										<u></u> 100	%							
40 !.2.7.8.3 R	eview/Validate Sales										_	100%							
41 !.2.7.8.4 Lo	oad Sales to CAMA System											100%							
42 2.2.7.9 Land \	Valuation										I	100%	, D						
43 '.2.7.9.1 R	un Ratio Study by Township/Neighborhood											100%							
44 !.2.7.9.2 U	sing Toolset to Develop Base Land Rates											100%							
45 !.2.7.9.3 D	efine Landuse Adjustments											100%							
46 '.2.7.9.4 A _I	pply Adjustments											100%							
47 .2.7.9.5 R	e-run Ratio Study											100%							
48 2.2.7.10 Impro	vement Valuation												100%						
49 2.7.10.1 C	ost Approach											100%							
55 2.7.10.2 In	come Approach												100%						
	ales Approach								\downarrow			100%							
	Deliver Data to County Assessor								100 /	0									
	iver Data to County Assessor								100	%									
73 2.3 Mobile Home V																10	0%		
74 2.3.1 Value Mobi															:	1009			
	a to County Auditor															100	%		
76 3 Ratio Study																		100%00	/%
77 3.1 Perform Final Ra	•									_					Luni			100%	
78 3.2 Deliver Ratio Stu	udy to DLGF								-	7					hini				
79 3.3 DLGF Review																- transfer		100%	D
	Critical	Revise/Resubmit	11111		Baseline Mile	estone	\Diamond		Proj	ect Summar	y		Real/I	Personal Da	ta Due				
Project: Cass County Trending.mpp	Critical Revise/Resubmit	Task Progress			Milestone		•		Exte	ernal Tasks	<u> </u>	•	Sales	Data Due					
Date: Thu 5/1/08	Critical Progress	Baseline			Summary Pro	ogress			Exte	ernal Milesto	ne 🔷		Ratio	Study Due	•				
	Task	Baseline Revise/Re	esubmit		Summary				Dea	dline	Ţ								
Note: Revise/Resubmit denotes data ex	change between County and/or State																		
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ID WBS Task Name					2007							2008		
80 4 County Assessor R	ollover to County Auditor	Sep	Oct	Nov Dec	Jan Feb	Mar	Apr May	Jun Jul	Aug Sep	Oct	Nov De	c Jan	Feb	Mar Apr 100%
81 4.1 Apply Adjustmer														100%
	or Deliver Certified Values to County Auditor													100%
	Certified Values to County Auditor													100%
84 4.4 Test Data Delive														100%
	operty Data to DLGF & LSA									Ţ				3/31
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roject: Cass County Trending.mpp ate: Thu 5/1/08	Critical Revise/Resubmit	Task Progress			Milestone	•	E	xternal Tasks		Sale	es Data Due			
Date: Thu 5/1/08	Critical Progress	Baseline			Summary Progress		E	xternal Milestone	•	Rati	io Study Due			
	Task	Baseline Revise/Res	ubmit		Summary		D	eadline	Ţ					
Note: Revise/Resubmit denotes data ex	change between County and/or State													
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